

How good a measure of poverty in a community is the Hearth Tax?

The Hearth Tax was introduced in 1662 and was levied on each hearth in any property that did not satisfy the exemption criteria. Survival of these records is erratic, but a number of areas have a good run of hearth tax assessments and returns which invite analysis and comparison. The tax records claim to provide a list of all heads of households and the number of hearths in their property, for all of England and Wales. It has been argued that these records provide data that can be used to assess the poverty and wealth of a region, as financial assessment were used to decide whether a property was eligible or exempt. There were a number of problems with assessment and collection which can cause the factual evidence to be questioned, and these factors must be taken into consideration when assessing whether these records provide a good resource for considering wealth or poverty levels in a community.

Christopher Husbands has described the Hearth Tax as an excellent resource for historians and in 1987 said that it "...allows historians to draw general, comparative conclusions about local economies." In 1992 he suggested that the potential of the Hearth Tax is not sufficiently exploited at local or national levels, and could provide a general framework for socio-economic history of the late 17th Century (Spufford 1995). The Hearth Tax records do provide an opportunity to establish where the wealthy and where the poor settled. Although providing an unparalleled glimpse into the communities of the late 1600's, the extant records alone do not provide a comprehensive and consistent view of the economic existence of villagers and townspeople. Without complete records it is difficult to provide regional comparisons. Tom Arkell (2003) attempted to do this quite successfully, but with many caveats and assumptions. Without confirmation from contemporary resources the accuracy and honesty of the Hearth Tax assessments and returns have to be cast into doubt.

Introduced by Charles II in 1662, the Hearth Tax demanded that each and every householder paid 1 shilling for each hearth within the household. The tax was collected twice a year – at Michaelmas (29th September) and Lady Day (25th March) beginning with Michaelmas 1662. The Tax was collected using administrative divisions at the time e.g., hundreds, parishes and counties, the boundaries of which have changed over time and can make pinpointing a specific area an arduous task. Assessments included name of the individual householder sometimes with status or title, the number of chargeable hearths, amounts payable and sometimes additional comments, information the likes of which can rarely be found elsewhere in records from this time.

The 1662 Act detailed that Hearth Tax was payable by those whose house was worth more than 20 shillings in annual rent or contained more than £10 of moveable goods and contributed to local

church and poor rates, and these were the only names listed, therefore cannot be used as a comprehensive count of the population. Exempt households were those who didn't reach the above standards and didn't have an income of more than £100 per annum. Charitable institutions with an income of less than £100 p.a., industrial hearths (kilns/furnaces, but not smithies or bakeries), hospitals and almshouses were also exempt, but those who wished to be exempt had to provide exemption certificates. After the 1663 Act, those who were exempt still had to be included in the assessment lists, but again there is no consistency in the recording of the exempt, some lists include names whilst others simply state the number of exempt hearths. Definitions of the exempt status were not consistent throughout England and Wales and could vary depending on the assessor and the region.

Initially the local administrative machinery was used to collect the Tax, constables, headboroughs and other parish officials informed landlords and tenants that they had to make a written submission detailing the number of hearths in their property. Constables then visited all houses including empty ones to confirm the written returns. These returns were then passed on to the Quarter Sessions and then sent to the Sheriff and the Exchequer. It was a slow process in collecting the money, getting the money through the various levels of administration to the Exchequer was open to corruption, there were abuses of the exemption process, taxpayers resisted paying this tax they thought was unfair and the changeover of administrative staff each year all caused confusion and complication.

The 1663 Act changed the assessment procedure when the constables' returns were then checked by two substantial inhabitants of the region. Assessments were written in books or rolls containing columns for chargeable and non-chargeable, so every house could be listed.

In 1664 the Lord Treasurer, Chancellor and Exchequer Barons appointed professional receivers, who entered every home along with the local constable to review and update the earlier assessments. With these measures, the collection process improved and initial receipts of monies were encouraging, but people still resisted paying the Hearth Tax. Economic depression and the Plague all contributed to a decline in the revenue received from the Hearth Tax. In 1666, a consortium of London businessmen were tasked with collecting the tax but this began a disastrous period of collection. A bill in 1666 for the "sale of Chimney Money" began rumours that the Hearth Tax was no longer going to be collected which in turn contributed to the increase in violent protestation against collection. Local JP's were uncooperative with the tax farmers and the confusion again with the change of administrative process meant that the collections were difficult and receipts began to dwindle. The farmers gave up after three years and there was a hiatus which meant the tax was not collected at Michelfmas 1669. From 1670 the collecting

process was returned to local receivers and supervisors supported by two experienced Hearth Tax administrators until 1674 when the process was again taken over by the tax farmers. The Hearth Tax was seen as unfair and was always unpopular until William of Orange repealed the laws in 1689.

The constables drew up the preliminary assessment lists, which are thought to be the most accurate as the constables knew their parishioners and therefore had their trust, but this trust could be prone to corruption. The constable would need to assess the balance of local harmony as opposed to satisfying the demands of the state and act accordingly. Local government could have been trying to gain or maintain local favour by allowing those that could pay the tax to be declared exempt, or by reducing the number of hearths taxable in a property, therefore reducing the amount of tax payable.

It is a common belief amongst historians that number of hearths within a property equals social standing or wealth, but there is disagreement regarding the interpretation of statistics. Spufford (1995) discusses Hearth Tax assessments and how they can be used to define the prosperity of a region. She outlines the regional variations in these assessments by exploring the different levels of prosperity depending on the workability of the land, for example, a man on the fens with 2 hearths and an amount of land may be classified as prosperous as the land he owns provides high yields, but alternatively a man who lives on the chalk and also has 2 hearths and the same amount of land may be deemed poor, as the land he owns is difficult to work and has low yields. Therefore someone researching the Hearth Tax records cannot make the assumption that any household with 2 hearths is a poor household, as the local socio-economic circumstances can affect a person's prosperity. Spufford also contends that if one compares percentages of the taxable population then the said population can be deemed prosperous or poor, for example, having 40 – 50% of a village eligible for taxation suggests the village is prosperous, whereas having a percentage of 20% of the village possessing less than 2 hearths means that village is poor.

There is some confusion amongst historians about the classification of the exempt (Arkell 2003). Arkell suggests that exemption standards have commonly thought to be related to the individual, when in fact they are related to the property. For example, if the landlord paid the local taxes on behalf of his tenant because of the tenant's inability to pay those taxes due to poverty or smallness of estate then that tenant would be exempt from Hearth Tax regardless of how many hearths in the property. But even if the property was worth less than the 20s rent p.a. limit (which richer people could decide to live in to avoid paying the tax) the occupant still had to pay if they held other lands, tenements, messuages, goods, chattels etc over the value of £10.

In her article "The Levying of the Hearth Tax 1662 -1688" (1936), Lydia Marshall emphasises that the Hearth Tax was perceived as a great oppression of the poorer sort, as there was no provision for a sliding scale of charges. Peer or peasant, everyone eligible was liable for 2 shillings per year per hearth. She also suggest that the tax was imposed on the very poor and cites the Churchwardens records of St Swithins and St Nicholas in Worcester, which detail that the churchwardens undertook payment of the Hearth Tax on behalf of the very poor. If this is the case in one parish, the action may be replicated in others, potentially causing inaccuracies.

Different instructions were given to each set of collectors through the many changes in administration of the Tax consequently identification of those who are classified as exempt, therefore poor, is uncertain and inconsistent over different parishes and different years. Confusion over the law could also have meant inconsistencies within the application of the cut off point for eligibility. Initially those claiming poverty or smallness of estate were exempt automatically and not listed in the returns. Those claiming exempt status under the 20s rent p.a. rule had to get a certificate to prove their status.

For the 1664 Lady Day collection all those claiming exempt status had to be certified and listed. This can cause more confusion for researchers as the exempt were classified differently across assessment/payment returns – for example they were categorised as the poor, non-solvent, (exempt) paupers, to certified etc. The definition of pauper within these returns has been defined as someone who was not paying the poor rate, but they did not have to be receiving poor relief to be a pauper. It is possible that those who refused to pay could be disguised within the exempt lists. Rather than cause conflict within the community, the assessors may have listed those who refused to pay within the exempt.

Certificates for exemption from the Hearth Tax cannot be taken as proof of poverty. Early certificates showed no attempt to prove that the claimant was legally exempt from the tax and may have simply stated that they were poor and couldn't pay. The certification system was quite open to abuse at the time and misinterpretation in modern times.

WG Hoskins attempted to categorise the Hearth Tax returns within his study of Exeter to improve interpretation of the records. He defined 5 groups – 1 hearth, 2 hearths, 3-5 hearths, 6-9 hearths and 10+ hearths. Arkell (2003) suggests this flawed as the variables are too complex and numerous to make a comparative study of communities worthwhile. Other historians have also tried to develop an all encompassing categorisation system for the returns, but again these are too complex for comparison. Arkell suggests a single comparator which allows a more meaningful comparison and decides this to be households with 3+ hearths which avoid the

complication of the 2 hearth exemption cut off point – especially important when the exempt are listed without hearth numbers.

Keith Wrightson (2001) also developed a categorisation chart for his Hearth Tax records for Terling to describe the status of a 'household' according to the number of hearths.

Category	No of hearths	Social Position
I	6-20	Gentry and very large farmers
II	3-5	Yeomen, wealthy craftsmen
III	2	Husbandmen, craftsmen
IV	1 and excused	Labourers, poor craftsmen, poor widows

Using Ripley, Surrey as an example, examining the surviving Hearth Tax returns and assessment for Lady Day 1664 and performing some analysis on the number and names provided by the returns, can provide some useful data that can be used to assess the usefulness of these records.

The full transcript of the 1664 Lady Day assessment and returns for Ripley were taken from the West Surry Family History Society Microfiche Series can be seen at Appendix 1.

One of the first noticeable points is that there is no record of any exempt households. In the returns taken by the tythingman, John Glasier, it is written that there are 31 chargable entries comprising of 92 hearths, but there the non-chargeable records are not given. Whether this is because there were no exempt houses in Ripley is not clear, even though there were fourteen properties with two or less hearths (two being the cut off point for automatic exemption).

Another interesting point is the inconsistencies between the assessment and the payment schedule. Not only do the number of households increase from 26 to 31, the number of hearths taxable within each household changes also – 5 households reduced their number of eligible hearths, 12 stayed the same, 5 went up. The names of four heads of households disappear from the list, whether this is because of incorrect recording, inconsistencies in the spelling or simply the fact that the householders changed, is not apparent and difficult to trace even with the support of other records.

Already the inconsistencies and inaccuracies that the Hearth Tax returns contain are becoming apparent and any historian should immediately be aware of these and must take them into account when assessing the merit of these documents.

Analysis of the Ripley Hearth Tax assessment and returns for 1664 using both the above categorising tables can give an indication of the level of wealth or poverty within village.

1664 Assessment	
Hoskins	
1	23.1%
2	19.2%
3 to 4	38.5%
5 to 9	15.4%
10+	3.8%

1664 Assessment	
Wrightson	
11.5%	Gentry and very large farmers
46.2%	Yeomen, wealthy craftsmen
19.2%	Husbandmen, craftsmen
23.1%	Labourers, poor craftsmen, poor widows

1664 Receipts	
Hoskins	
1	19.4%
2	25.8%
3 to 4	45.2%
5 to 9	6.5%
10+	3.2%

1664 Receipts	
Wrightson	
6.5%	Gentry and very large farmers
48.4%	Yeomen, wealthy craftsmen
25.8%	Husbandmen, craftsmen
19.4%	Labourers, poor craftsmen, poor widows

Data for above tables calculated from "Surrey Hearth Tax 1664" WSFHS, Microfiche Series No 7 1940

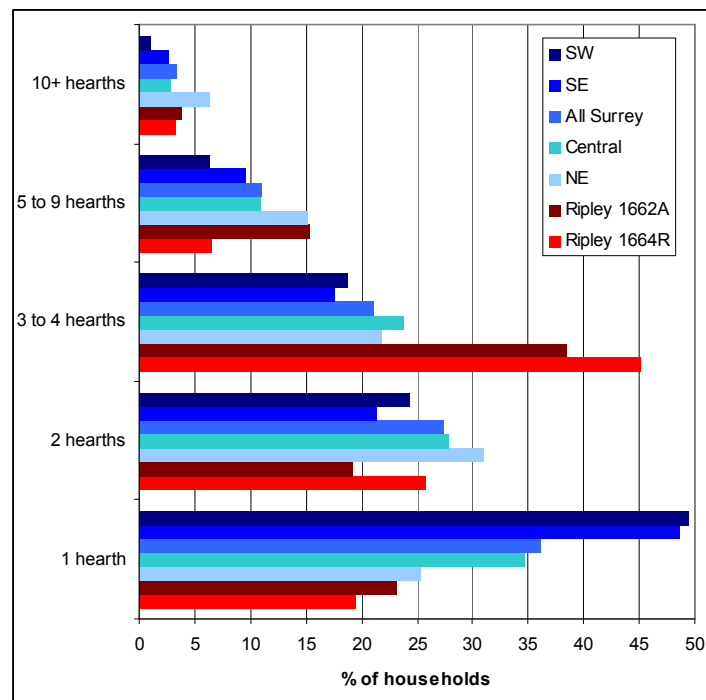
From these tables it can be assumed that Ripley had a large population of yeomen and wealthy craftsmen so could be a village of "middling sorts". There were a few gentry and a few paupers, but the majority of households could be believed to be outside the bounds of poverty.

Standing alone, this data can give an idea of the measure of poverty within a village, but doesn't give a full picture. The value of a property does not indicate the wealth of its owner or occupier. It is implausible to use the Hearth Tax records to count the number of rooms in a house and therefore define its size/value, as there may be more than one hearth in a room (Arkell, 2003). Depending on whether the results are being used to assess the poverty suggested by the property in a community or being used to estimate the wealth of the people in the community based on their property, the results do not give a definitive answer, because there is no comparison. As has been stated previously, levels of poverty are different depending on the regional variations in socio-economic circumstances. What could be described as poverty in one community could be described as a relatively wealthy status in another.

In his 2003 article, Arkell listed all of the regions and sub regions of England and Wales with their Hearth Tax record data (converted to percentages). Extracting the Surrey elements from that list and then comparing the Ripley data provides an interesting data set. When this data set is converted into a graphical display, the disparities become more obvious.

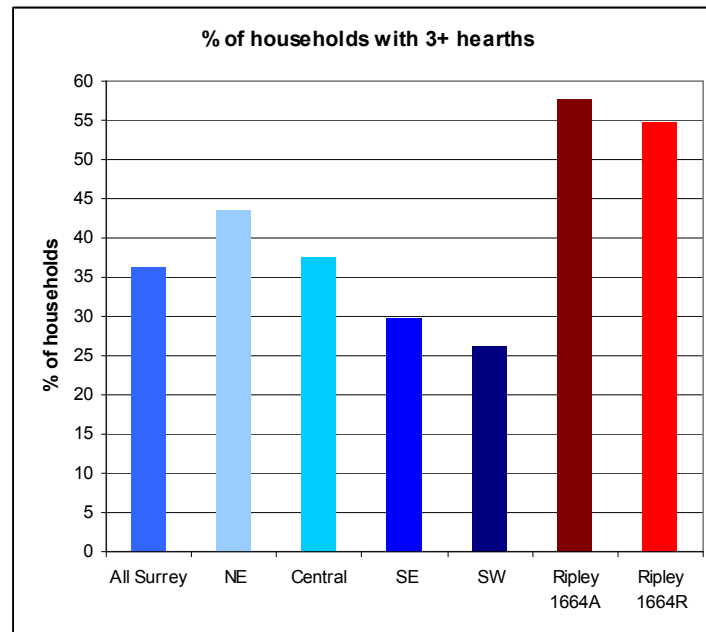
	Total households	Non chargeable %	% of households					
			1 hearth	2 hearths	3 to 4 hearths	5 to 9 hearths	10+ hearths	3+ hearths
All Surrey	9474	34	36.2	27.4	21.07	11.1	3.4	36.3
NE	2560	28	25.4	30.9	21.9	15.2	6.4	43.6
Central	4243	31	34.6	27.9	23.7	10.9	2.8	37.4
SE	909	37	48.7	21.4	17.6	9.6	2.6	29.8
SW	1762	47	49.4	24.4	18.7	6.4	1.1	26.2
Ripley 1662	26		23.1	19.2	38.5	15.4	3.8	57.7
Ripley 1664	31		19.4	25.8	45.2	6.5	3.2	54.8

Data taken from Arkells data for Surrey from Lady Day 1664 Hearth Tax records



From this graph it can be established that households with three to four hearths in Ripley are much higher than any of the regions of Surrey, this combined with the low levels of households with only one hearth suggests again that Ripley has a higher percentage of middling sort properties. But again the variations in the data do not give a definitive answer as to whether Ripley as a village is wealthy or poor.

Arkells' theory that a more meaningful comparison is to use the numbers of households with more than three hearths provides a more interesting picture.



This shows that Ripley (in both assessments and receipts) has a much higher percentage of households with three or more hearths, suggesting that Ripley had a higher percentage of wealthier properties than anywhere else within Surrey, and when compared with Surrey as a whole.

The hunt for contemporary records that can support the evidence provided for Ripley has been near impossible. Churchwarden accounts, manor court records and inventories have been searched to no avail. The closest was a churchwarden's account for 1665 which detailed the overseers of the poor as Robert Champion, Thomas Steare and Richard Hale. A single name listed in the Hearth Tax records appear - Widow Glazier - who was paid to keep Robert Glaziers two children. Widow Glazier appears on the payment schedule, proving that she was not exempt in the 1664 collection, but does the poor relief now make her exempt even though she has four hearths?

Without these types of comparisons, the Hearth Tax records cannot tell the full story of levels of wealth or poverty within a community.

The Hearth Tax records have been claimed to include most of the heads of households throughout England and Wales (Spufford 1995). They include those of meaner, middling and chieffer sorts, and provide an unequalled snapshot of the late 17th Century with information that cannot be found elsewhere in surviving records.

As a stand alone resource, Hearth Tax records can allow us to make assumptions about the relative wealth of members of a community. Using selected interpretation tools that have been developed by historians and the assessments or returns for a community, a researcher can calculate the percentage of the community that can be considered poor or wealthy. When these local records are compared with other communities throughout England and Wales, as is being currently developed by Roehampton University, one can see regional variations that can shed light on the distribution of wealth throughout the country.

As has been discussed previously, there are a number of problems with using the Hearth Tax records including the misinterpretation of instructions given to collectors, the abuses that the exemption certificates may have had, and the quality and quantity of records that survive. Taxpayers concealed their hearths by walling them up and they refused the assessors access to their homes, which also contributed to inconsistencies and inaccuracies within the records.

There is a correlation between hearths, house size, wealth and social standing but with no definitive way to calculate, manage and interpret statistics (Arkell 2003), the Hearth Tax records only provide the historian with a snapshot rather than a complete assessment of poverty levels.

Work is continuing with Husbands, Roehampton University, Dr Rose and Tom Arkell searching for a way to ensure the analysis of Hearth Tax returns are consistent across all communities. Until this is defined and other contemporary sources are used to support or contradict the tax records there cannot be a final answer to the levels of poverty throughout England and Wales.

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Appendix 1 Transcription

“Surrey Hearth Tax 1664” West Surrey Family History Society, Microfiche Series No 7 1940

Exempt : 28 mentioned by name : John Stemson, Jeames Looke, Widow Fferant, Leuse Luck, Widow Beden, Widow Stant, Mr Riches

Chargeable entries 31, Hearths 92, Not chargeable – not given (John Glasier Tythingman)

Petty Constables Assessment E179/187/479 for LadyDay 1664

List of the fire hearths in the Tithing of Riply in the parish of Seend

Richard Hope hath	6 hearths
John Catringham hath	3
John Rutland	2
John Gyles	4
Nicholas Ganill	3
John Glazier	3
Richard Wood	11
Richard Halle	1
The wido Woldridg	6
James Atfield	3
Richard Joshoua	4
The wido Chrisman	3
William Stoute	5
Nicholas Peter	4
John Netelfould	1
Henery Brister	1
Rodger Ffiste	2
William Johnson	1
John Tayler	5
Richard fferant	1
Thomas Stanton	4
Thomas Cooper	2
The wido glayzer	2
The wido smart	3
Henry Jones	2
Tho: Waker	1

Robert Coulton Constabell of Riply

Receipts for 1664 Lady Day

A list for the tything of Replee belonging to the p[ar]ish of Send for the year end 63 of those that pay for their fier hearths from the 29 of September to March 25 64

What everyman payd for the last half year as followeth
[Shillings]

Of Mr John Startt	4
Mr Raph Hoop	2
Of William Pullen	2
Of Raph Reckett	3
Of Mr Richard Wood	11
Thomas Stanton	3
John Glasier	3
Robartt Gould	3
William Stout	5
Neckolas Ganell	3
Thomas Coper	1
Thomas Andnett	2
Rodger Ffist	2
Widow Ales smart	3
Katern glasier widow	4
Richard Woodger	4
Neckolas Petter	2
Henry Jones	2
Barbery wolderidg	8
Alces Chrysmas widow	3
Richard Joseph	3
John Gyles	1
Richard fferent	1
Henry brostow	1
John netelfould	3
John Cateringham	3
James Atfeld	2
William walker	1
Richard Hayll	1
John Rotlan	3
John Tayler	4

4li 12s 0d

Collected by John Glasier Constabell for the year 63
Reced of John Glasier of the tyting of Riply 4-11-4